



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
(916) 322-2270 • FAX (916) 324-3984
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

BILL LEONARD
Second District, Ontario/Sacramento

MICHELLE STEEL
Third District, Rolling Hills Estates

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
January 26 - 27, 2010

PRELIMINARY RECORD OF BOARD ACTION

Tuesday, January 26, 2010

The following is a preliminary record of Board actions taken at the January 26-27, 2010, Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions is the minutes of the Board, which will be adopted at a subsequent meeting.

The Board's decision reflects only the issues resolved by the Board at the meeting. Issues resolved prior to the meeting are not reflected in this document.

If you would like specific information regarding items on this Preliminary Record of Board Action, please telephone Rose Smith at (916) 323-9656 or e-mail: Rose.Smith@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Board Committee Meetings – Please see Page 14, O., Adoption of Board Committee Reports and Approval of Committee Actions, for voting results.

Board Meeting

- A. Homeowner and Renter Property Tax Assistance Hearings
There are no items for this matter.
- B. **Corporate Franchise and Personal Income Tax Hearing**
B1. ~~Charles R. Schwab and Helen O. Schwab, 450981~~
- C. **Sales and Use Tax Appeals Hearing--Local Tax Reallocation**
C1. City of Irvine, 434851

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Jurisdiction's petition partially granted/denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

D. Special Taxes Appeals Hearings

These items are scheduled for the afternoon session.

- E. Property Tax Appeals Hearings
There are no items for this matter.

F. Public Hearings

- F1. Property Tax Rules 192, *Mandatory Audits*; 193, *Scope of Audit*, and, 371, *Significant Assessment Problems*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted as published.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- F2. Property Taxes - State Assessee's Presentations on Capitalization Rates and Other Factors Affecting Values

1. State assessee's presentations on capitalization rates, other factors and procedures affecting 2010-11 property values of California public utilities, railroads and pipelines.
2. Private railroad car assessee's presentations on factors and procedures affecting 2010-11 taxable values of private railroad cars.

G. Tax Program Nonappearance Matters – Consent

- G1. Legal Appeals Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations. No final determination on sub-items 2 and 5.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

➤ Hearing Notices Sent – No Response

1. GIII Freedom, LLC, 401212 (UT)
2. ~~Neal O'Gilvy and Deanne O'Gilvy, 434977 (UT)~~
3. VJR Ventures, Inc., 435863, 435864 (JH)
4. Gurmeet Singh Mehrok, 295399 (JH)

- Petitions for Release of Seized Property
 5. ~~Travel Traders Hotel Stores, Inc., 514222 (ET)~~
 6. Hussein Saleh Mohammed Rajeh, 514224 (ET)
 7. Amarjit Singh, 514020 (ET)
 8. Harjinder Singh and Pushpinder Kaur, 513010 (ET)
 9. Ricar, Inc., 510010 (ET)
 10. Malek Mohammad Sulaiman, 509957 (ET)
 11. Mohammad Khalid, 510019 (ET)
 12. Kassim Saleh Shaibi, 514218 (ET)

G2. Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
No final determination on sub-item 22.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Decisions
 1. Mohammad R. Azarmsa, 445648
 2. Aquarius Investments, L.P., 460712
 3. Steven J. Benshoof, 432999
 4. Naomi Brown, 441093
 5. Joseph R. Buckley, 400990
 6. Zoe Cattouse, 434771
 7. Jerry Douglas and Annamaria Douglas, 423815
 8. Christine A. Elliott, 440797
 9. Harold Fine, 424288
 10. Antonio Ines Garcia, 468083
 11. Zeb Glass, Jr., 446034
 12. Robin D. Granger, 451511
 13. Joseph David Kunz, 438148
 14. Mark Alan Laythorpe, 468767
 15. Lemeur Family Partnership, 440976
 16. Howard N. Misle and Tamara R. Misle, 486028
 17. Marlyce Pang, 405254
 18. Edward G. Petraglia, 430113
 19. Brian L. Potter, 444037
 20. Jason Salgado, 461174
 21. Vladimir Shishkin and Emma Shishkin, 439473
 22. ~~Shiro Shiozawa, 468726~~
 23. Marco Tornero and Dolores Maravilla, 436283
 24. Laurette M. Verbinski, 446066
- Hearing Notice Sent – No Response
 25. Adriana Summers, 479849
- Hearing Notice Sent – Appearance Waived
 26. William Amonette Anderson, 472150

G3. Homeowner and Renter Property Tax Assistance Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

➤ Decisions

1. Vickie J. Bird, 415055
2. Fabian Cooper (Deceased), 432460
3. Deanna Gear, 473081
4. Eugene Martin, 437602
5. D. H. Phan, 423861
6. Juliet Staples, 450001

G4. Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes – except not participating in sub-items 8 and 11.

➤ Redeterminations

1. Citicorp Development Center, Inc., 467245 (AS)
2. Hyundai Motor America, 447516 (EA)
3. Debra L. George, 486044 (KH)
4. Cemex California Cement, LLC, 473504 (OH)
5. Crainco, Inc., 468245 (AA)
6. Cross Fullerton, Inc., 474954 (EA)
7. Zouheir Fayad, 479504 (EA)

➤ Relief of Penalty/Interest

8. Fisher Scientific Co., LLC, 513107 (OH)
9. New Tangram, LLC, 513100 (AA)
10. Daimler Trust, 513109 (OH)

➤ Denial of Claims for Refund

11. Nissan Motor Acceptance Corp., 418112 (OH)

G5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes – except not participating in sub-item 8.

➤ Credits and Cancellations

1. Robert Martinez, 491195 (CH)
2. Minaeh Ahn Jin, 511698 (AS)
3. Cedar Fair, LP, 513904 (EA)
4. Pro Sports Nutrition Depot, Inc., 513117 (AS)
5. Harjinder Singh Bhade, 511299 (KH)
6. Mopan Investments, Inc., 511769 (EA)

➤ Refunds

7. Amcor Sunclipse North America, 510850 (EA)
8. Nissan Motor Acceptance Corp., 418112 (OH)
9. Toyota Motor Credit Corporation, 433432 (AS)
10. Crescent Jewelers, 509814 (CH)
11. Pro Business Centers, Inc., 507480 (CH)
12. Shop N Go, Inc., 448951 (KH)
13. Cambro Manufacturing, 487375 (EA)
14. Jeromes Furniture Warehouse, Inc., 477960 (FH)
15. Bank of the West, 361937 (CH)
16. Philips Medical Systems, Inc., 465441 (GH)
17. Fruitridge Printing Lithograph, Inc., 435692 (KH)
18. Worthen Enterprises, Inc., 512048 (KH)
19. Mercedes-Benz USA, LLC, 510406 (KH)
20. Sunamerica Life Insurance Company, 443314 (AS)
21. Chrysler, LLC, 510928 (OH)
22. Thomas William Kelly, 496218 (BH)
23. Cary Vending, L.L.C., 510259 (KH)
24. Sully-Miller Contracting Company, 509117 (EA)
25. Trade Care, Inc., 476795 (GH)
26. Drivetime Car Sales, Inc., 488619 (OH)
27. Network Hardware Resale, LLC, 484212 (GH)
28. THC – Orange County, Inc., 378750 (AS)
29. Equinix Operating Company, Inc., 509747 (BH)
30. Owens & Minor Distribution, Inc., 396526 (OH)
31. Owens & Minor Distribution, Inc., 423834 (OH)
32. Southern California Gas Company, 205208 (AA)
33. Travis Credit Union, 489119 (JH)
34. Q-Matic Corporation, 510509 (OH)
35. Oakland Pallet Company, Inc., 459068 (CH)

36. Americredit Financial Service, Inc., 488220 (OH)
37. Consumer Portfolio Services, Inc., 486762 (EA)
38. Transouth Financial Corporation, 488614 (OH)
39. Bowne Enterprise Solutions, LLC, 425402 (EA)
40. Claim Jumper Restaurants, LLC, 510465 (EA)
41. Fresh Dining, LLC, 483863 (AC)
42. Eagle Community Credit Union, 490963 (EA)
43. Home Acceptance Corporation, 461210 (EA)
44. Freshology, Inc., 483925 (AC)
45. Southland Credit Union, 468392 (EA)
46. BMAC Investment Company, LLC, 487052 (EA)

G6. Special Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Ms. Yee Mr. Leonard Ms. Steel Mr. Horton Mr. Chiang/ Ms. Mandel	

➤ Denial of Relief of Penalty

1. ~~Kern Oil & Refining Company, 467744 (MT) 'CF'~~

There are no items for the following matters:

- G7. Special Taxes Matters – Credits, Cancellations, and Refunds
- G8. Property Tax Matters
- G9. Cigarette License Fee Matters
- G10. Legal Appeals Property Tax Matters

H. Tax Program Nonappearance Matters – Adjudicatory

H1. Legal Appeals Matters

➤ Cases Heard But Not Decided

1. On Sports, Inc., 334978 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Ms. Yee Mr. Leonard Ms. Steel Mr. Horton Mr. Chiang/ Ms. Mandel	Yes Yes No Yes Yes

2. Krishna Devi, 341721 (CH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

H2. Franchise and Income Tax Matters

➤ Decisions

1. ~~James R. Evans and Robin B. Evans, 416415~~

2. Mark R. Nicholson and Nancy J. Nicholson, 440949

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeal denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

3. Joe L. Santos, 445970

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied. Staff is to inform taxpayer of payment options and the Offer in Compromise Program.	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

4. Ernesto Sibal, 435767

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

5. Takashi Watanabe and Marcia Watanabe, 461159

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeal denied.	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

➤ Petition for Rehearing

6. Roland Leroy Reese, 393407

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition for rehearing denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
The Board modified its decision of June 9, 2009.	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

There are no items for the following matters:

- H3. Homeowner and Renter Property Tax Assistance Matters
- H4. Sales and Use Taxes Matters
- H5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds
- H6. Special Taxes Matters
- H7. Special Taxes Matters – Credits, Cancellations, and Refunds
- H8. Property Tax Matters
- H9. Cigarette License Fee Matters
- H10. Legal Appeals Property Tax Matters

I. Tax Program Nonappearance Matters

I1. Property Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Not participating

➤ Unitary Escaped Assessment

1. Pacific Gas and Electric Company (135) – “CF”

➤ Board Roll Changes

2. 2009 Board Roll of State-Assessed Property – “CF”

I2. Offers in Compromise Recommendations

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

1. Jacobs Electronics
2. Sandeep Jaiswal
3. Stephen and Loretta Elkins
4. Michael Hoyt

I3. Local Tax Reallocation Matters
There are no items for this matter.**Chief Counsel Matters**

There are no items for the following matters:

- K. Business Taxes
- L. Property Taxes

C. Sales and Use Tax Appeals Hearings

C2. Internet Support and Services Corp., 426155 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Ms. Yee	Yes
Staff is to inform petitioner of payment options.	Mr. Leonard	No
	Ms. Steel	No
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C3. Irving Paul Berman, 404690 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Ms. Yee	Yes
Approved staff's revised recommendation.	Mr. Leonard	No
	Ms. Steel	No
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

D. Special Taxes Appeals Hearings

D1. Eyad Y. ArieKat and Aiman Abuhamdieh, 509965 (ET)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' petition denied.	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

D2. Brentwood Emporium, 518190 (ET)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

D3. Mikhail Dorghalli, 506147 (ET)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	No
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

D4. Asal Melody Iranpour, 488813 (ET)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	No
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

D5. A2Z Associates, Inc., 506279 (ET) – Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Ms. Yee	Yes
Approved staff's recommendation.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes



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State Controller

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Executive Director

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
January 26 - 27, 2010

PRELIMINARY RECORD OF BOARD ACTION

Wednesday, January 27, 2010

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C. Sales and Use Tax Appeals Hearing

C4. John Henry Darral Steinhauer, 458651, 459600 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Ms. Yee	Yes
The Board ordered that the petition be submitted for decision, granting the petitioner 30 days to file supporting documents, the Department 30 days, with additional time if needed, to respond, and the Appeals Division 30 days thereafter to review the petitioner's supporting documents, the Department's response and provide its recommendation to the Board.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

Chief Counsel Matters**J. Rulemaking****Section 100 Changes****J1. Specified Special Tax and Fee Regulations**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved section 100 changes with a revision as recommended by staff.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/Ms. Mandel	Yes

J2. Property Tax Rule 312, Hearings Record

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved section 100 change as recommended by staff.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/Ms. Mandel	Yes

J3. Sales and Use Tax Regulation 1699, Permits

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved section 100 change as recommended by staff.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/Ms. Mandel	Yes

J4. Sales and Use Tax Regulation 1597, Property Transferred or Sold by Certain Nonprofit Organizations

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved section 100 change as recommended by staff.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/Ms. Mandel	Yes

M. Other Chief Counsel Matters

- M1. Discussion of Current Status of Appeals of Homeowner and Renter Property Tax Assistance Appeals and Response to Franchise Tax Board.

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation to continue processing the remaining HRA appeals, while notifying appellants of the funding situation.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- M2. Staff Update: Yabsley v. Cingular Wireless, LLC, Santa Barbara County Superior Court Case No. 01221332, Second Dist. Court of Appeal No. B198827, Supreme Court No. S176146

Administrative Session

- N. Administrative Consent Agenda

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- N1. Retirement Resolutions
- Joseph W. Clayton
 - Lee F. Copeland
 - Rebecca L. Jones
 - Gloria McGill
 - Donald W. Prince
 - Motoshi C. Sakamoto
 - Shahla S. Samiee
 - Carol Takahashi
 - William M. Young
- N2. Approval of Board Meeting Minutes
- September 22-23, 2009
 - October 6, 2009

N3. Approval of revisions to Audit Manual Chapter 8, *Bars and Restaurants*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

O. Adoption of Board Committee Reports and Approval of Committee Actions

O1. Legislative Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein. For details see: http://www.boe.ca.gov/legdiv/legmeetings10.htm	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/Ms. Mandel	Yes

O2. Customer Service and Administrative Efficiency Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein. For details see: http://www.boe.ca.gov/meetings/custsrv/custsrv10.htm	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/Ms. Mandel	Yes

P. Other Administrative Matters

P1. Executive Director's Report

1. Development of BOE 2010-2015 Strategic Plan
2. Functional Organization Opportunities
3. Proposal to Reorganize the Special Taxes Divisions
4. Culver City Board Meeting Costs

There are no items for the following matters:

P2. Chief Counsel Report

P3. Sales and Use Tax Deputy Director's Report

P4. Property and Special Taxes Deputy Director's Report

P5. Administration Deputy Director's Report

1. Facilities Update
 - a. Headquarters Facilities
 - b. Site Search Selection
2. 2009/10 and 2010/11 Budget Update, Furlough Plan and Layoffs
 - a. Information may be provided to the Board regarding the Governor's 2009/10 Budget, Governor's Executive Order S-16-08 State Employee Furlough, and layoffs.
 - b. An update on the Governor's 2010/11 budget as it relates to the Board.

P6. Technology Deputy Director's Report
There are no items for this matter.

Q. Closed Session

UNOFFICIAL